

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

In re

THE COMMONWEALTH OF PUERTO RICO, THE
PUERTO RICO SALES TAX FINANCING
CORPORATION, THE PUERTO RICO HIGHWAYS
AND TRANSPORTATION AUTHORITY, THE
EMPLOYEES RETIREMENT SYSTEM OF THE
GOVERNMENT OF THE COMMONWEALTH OF
PUERTO RICO, THE PUERTO RICO ELECTRIC
POWER AUTHORITY, AND THE PUERTO
RICOPUBLIC BUILDINGS AUTHORITY, THE
FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

Debtors.¹

PROMESA
TITLE III

No. 17-BK-03283 (LTS)

(Jointly Administered)

**AMENDED DECLARATION IN COMPLIANCE WITH REQUIREMENTS UNDER
THE *PUERTO RICO RECOVERY ACCURACY IN DISCLOSURES ACT*, PUB. L. NO.
117-82 (“*PRRADA*”) OF ESTRELLA, LLC, CLAIMS COUNSEL TO THE FINANCIAL
OVERSIGHT AND MANAGEMENT BOARD, ACTING THROUGH ITS SPECIAL
CLAIMS COMMITTEE**

**TO THE HONORABLE LAURA TAYLOR SWAIN, UNITED STATES DISTRICT COURT
JUDGE:**

Estrella LLC (“Estrella”), claims counsel to the Financial Oversight and Management Board,
acting through its Special Claims Committee (the “Oversight Board”) as representative of the
Commonwealth of Puerto Rico, the Puerto Rico Sales Tax Financing Corporation the Puerto

¹ The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17-BK- 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17- BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

Rico Highways and Transportation Authority, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, the Puerto Rico Electric Power Authority, the Puerto Rico Public Buildings Authority (collectively, the “Debtors”) in the above- captioned title III cases (the “Title III Cases”) pursuant to section 315(b) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”),² hereby submits this *Amended Verified Statement* pursuant to the disclosure requirements set forth by the *Puerto Rico Recovery Accuracy in Disclosures Act*, Pub. L. No. 117-82 (hereinafter “PRRADA”) and Rule 2014(a) of the Federal Rules of Bankruptcy Procedure, in accordance with this Honorable Court’s directive in its *Order Approving List of Material Interested Parties Pursuant to the Puerto Rico Recovery Accuracy in Disclosures Act* (DN 20467).

A. Amended Connections of Estrella to Material Interested Parties pursuant to Amended List of Material Interested Parties.

1. In compliance with PRRDA and FRBP 2014(a) on May 16, 2022, Estrella filed its disclosures in connection with the Amended List of Material Interested Parties (“Amended MIP” list) along with the Verified Statement issued by Estrella’s managing member Alberto Estrella. (Docket No. 20458)

2. As part of its ongoing duties to inform about new and existing connections with the Material Interested Parties, Estrella hereby supplements its disclosures to include two additional connections to entities listed in the Amended MIP List, First Medical Health Plans, Inc. and Universidad Interamericana Inc.

Material Interested Party	Nature of Legal Service Provided
First Medical Health Plan, Inc.	Representation in general litigation matters including general damages claims, collection of monies and interpretation and enforcement of contracts.
Universidad Interamericana, Inc.	Former member of the firm represented client in general litigation matters. Client has been inactive for over 10 years.

² PROMESA has been codified in 48 U.S.C. §§ 2101-2241

3. Estrella hereby certifies that, to the best of its knowledge, it has no connections with the Material Interested Parties, except as otherwise set forth in the Services Agreement, which is incorporated by reference herein, and as identified in Amended Schedule 1 attached hereto. Estrella further certifies that it is listed as a Retained Professional.

4. Estrella also certifies that the nature of the prior and current representations of these Material Interested Parties is in matters unrelated to the Title III cases and do not represent or create any adverse interest to the Debtor.

5. To the extent Estrella discovers any connection with any MIPs or enters into any new relationship with any MIPs, it will promptly supplement its disclosures to the Court.

WHEREFORE, Estrella respectfully requests that this Honorable Court TAKE NOTICE of the present *Amended Verified Statement* submitted in compliance with the disclosure requirement set forth in the *Puerto Rico Recovery Accuracy in Disclosures Act*, Pub. L. No. 117-82, as well as with Rule 2014(a) of the Federal Rules of Bankruptcy Procedure.

In San Juan, Puerto Rico.
Dated: May 24, 2022

/s/ Alberto Estrella
/s/ Kenneth C. Suria
ESTRELLA, LLC
Alberto Estrella (USDC-PR 209804)
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*Local Counsel to the Financial Oversight
and Management Board, acting by and through
the members of the Special Claims Committee*

In re

THE COMMONWEALTH OF PUERTO RICO, THE PUERTO RICO SALES TAX FINANCING CORPORATION, THE PUERTO RICO HIGHWAYS AND TRANSPORTATION AUTHORITY, THE EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO, THE PUERTO RICO ELECTRIC POWER AUTHORITY, AND THE PUERTO RICOPUBLIC BUILDINGS AUTHORITY, THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,

Debtors.

PROMESA
TITLE III

No. 17-BK-03283 (LTS)

(Jointly Administered)

VERIFIED STATEMENT BY ALBERTO ESTRELLA OF ESTRELLA LLC, CLAIMS COUNSEL TO THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD, ACTING THROUGH ITS SPECIAL CLAIMS COMMITTEE IN COMPLIANCE WITH REQUIREMENTS UNDER THE *PUERTO RICO RECOVERY ACCURACY IN DISCLOSURES ACT*, PUB. L. NO. 117-82 (“*PRRADA*”)

I, Alberto Estrella, hereby declare that, to the best of my knowledge the following statements are true and correct:

1. I am the managing member at Estrella LLC (“Estrella”), a full-service law firm based in San Juan, Puerto Rico.
2. This declaration is made in support of the Estrella’s Verified Statement disclosing connections to all parties in interests in these cases in compliance with the Puerto Rico Recovery Accuracy in Disclosures Act, Pub. L. No. 117-82 (“PRRADA”).
3. Estrella was retained by and authorized to represent the Oversight Board, acting through its Special Claims Committee, to assist the Special Claims Committee regarding investigation and pursuit of potential claims at the rates described in the verified statement incorporated herein.
4. I, or someone working under my supervision, reviewed any and all client connections to the Material Interested Parties (“MIP”) to determine whether Estrella has an adverse interest to the

Debtors in connection with the matters upon which it was retained. Specifically, Estrella reviewed the Amended MIP list against all current and former clients.


5. To the best of my its knowledge, our firm has no connections with the MIPs except as otherwise set forth in the Services Agreement, which is incorporated by reference herein, and as identified in the Amended Schedule 1 attached hereto. Estrella further certifies that it is listed as a Retained Professional.

6. As a general matter, Estrella has represented, currently represents, and may represent in the future certain of the Material Interested Parties (or their affiliates) as clients or as a member of an ad hoc group or official committee, in matters unrelated to the Debtors, as specifically detailed in Amended Schedule 1 attached hereto.

7. I believe that none of the connections disclosed on Schedule 1 have or will affect Estrella's representation of its client in matters requiring its services.

8. Based on the information available to me, to the best of my knowledge, Estrella does not have any relationships that represent an interest adverse to the Debtor, except as otherwise set forth in the Services Agreement, which is incorporated by reference herein, and as identified in Amended Schedule 1 attached hereto. Estrella further certifies that it is listed as a Retained Professional.

9. To the extent Estrella discovers any connection with any MIPs or enters into any new relationship with any MIPs, it will promptly supplement its disclosures to the Court.


Alberto Estrella
Managing Member
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Amended Schedule 1

Current and Former Representations

- Wal-Mart Puerto Rico, Inc.
- Puma Energy Caribe, LLC
- Universidad Interamericana, Inc.
- First Medical Health Plan, Inc.